

Material Creditors

In terms of SEBI ICDR Regulations under Legal and Other Information para (A)(2), the company is required to make the Material Creditors disclosures on the website of the company.

For the purpose of identification of material Creditors, a creditor of the Company shall be considered to be material for the purpose of disclosure, if amounts due to such creditor exceeds 10% of the total consolidated trade payables of the Company as per the latest restated financial statements as disclosed in the Offer Documents.

Accordingly, the Company as on September 30, 2025, has no amount payable to material creditors.

(For the above details relating to the Material Creditor requirement, we have relied upon the certificate dated December 30, 2025, UDIN – 25157137XTSWXP1165 issued by the Statutory Auditors of the Company i.e., N B T and Co.